

CLAIMS ASSIGNMENT AND TRANSFER AGREEMENT

This Claims Assignment and Transfer Agreement (this "Assignment") is entered into this ____ day of June, 2006 by and between Park-Ohio Products, Inc. an Ohio corporation ("Assignor"), and CF Special Situation Fund 1 LP ("Assignee"), a Delaware limited partnership.

1. Assignment.

KNOW ALL BY THESE PRESENTS, that Assignor, in consideration of \$ [REDACTED] (the "Purchase Price") received from Assignee, does hereby assign, transfer, and set over to Assignee, its successors and assigns, for the benefit of Assignee, the rights and claims of Assignor for the accounts receivable represented by the invoices specified on the attached Exhibit A, which is attached hereto and made a part hereof (collectively, the "Assigned Claims") against any of Delphi Corporation and any of its affiliated and subsidiary companies (collectively, the "Debtors") that have commenced the bankruptcy cases (collectively, the "Bankruptcy Cases") being jointly administered as Case No. 05-44481 in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The Purchase Price shall be paid to Assignor prior to June 30, 2006.

2. Representations and Warranties.

Assignor represents and warrants the following:

- (a) Assignor has the legal power and right to execute and deliver this Assignment and to perform and observe the provisions hereof;
- (b) Assignor has not previously assigned, pledged, mortgaged, or encumbered all or any part of the Assigned Claims, except as provided on Exhibit B, which is attached hereto and made a part hereof;
- (c) the individual executing this Assignment on behalf of Assignor is duly authorized to execute this Assignment;
- (d) this Assignment, when executed, is legal and binding upon Assignor in every respect;
- (e) no litigation or proceeding is pending or threatened against Assignor before any court or any administrative agency that has had, or is reasonably expected to have, a material adverse effect on Assignor's financial condition or that would prevent or hinder Assignor's consummation of the transaction contemplated under this Assignment or Assignor's performance of Assignor's duties and obligations under this Assignment;
- (f) no consent by any third party is required for the execution and performance of this Assignment by Assignor or Assignor's performance of Assignor's duties and obligations under this Assignment, except as provided on Exhibit B, which is attached hereto and made a part hereof; and

- (g) to the best of Assignor's knowledge, the execution, delivery and consummation of this Assignment by Assignor, and Assignor's performance of Assignor's duties and obligations under this Assignment, does not, and will not with the passage of time, the giving of notice or otherwise, result in a violation of, or constitute a default under, any agreement, contract or obligation to which Assignor is bound.

Assignee represents and warrants as follows:

- (a) Assignee has the legal power and right to execute and deliver this Assignment and to perform and observe the provisions hereunder;
- (b) the individual executing this Assignment on behalf of Assignee is duly authorized to execute this Assignment; and
- (c) this Assignment, when executed, is legal and binding upon Assignee in every respect.

Except as expressly set forth above, the parties to this Assignment do not make any representations or warranties whatsoever, expressed or implied.

3. Disallowance of Assigned Claims; Liquidated Damages.

Assignor acknowledges and agrees that, in the event that the Bankruptcy Court or any other court of competent jurisdiction enters an order determining that any of the Assigned Claims are invalid, in whole or in part ("Disallowed Claims"), Assignor shall have breached this Assignment and shall have failed to perform as agreed under this Assignment as to the Disallowed Claims. Assignor further acknowledges and agrees that, as liquidated damages and as Assignee's sole and exclusive remedy as against Assignor upon such breach and non-performance, Assignor shall immediately pay Assignee an amount equal to sixty-eight percent (68%) of the total value of the Disallowed Claims ("Disallowed Amount"), together with interest at the rate of eight percent (8%) per annum on the Disallowed Amount for the period from the date of the receipt of the Purchase Price through the date such repayment is made. For the avoidance of any doubt, Assignor makes no representation as to the final value Assignee may receive for the Assigned Claims, and a Disallowed Claim shall not include Assignee receiving sixty-eight percent (68%) or less for the Assigned Claim.

4. Additional Covenants; Miscellaneous.

Assignor waives any hearing or notice requirements of Federal Rule of Bankruptcy Procedure 3001(e) and consents to the Bankruptcy Court's entry of an order recognizing this Assignment as an unconditional assignment and Assignee as the lawful owner of the Assigned Claims. Assignor authorizes Assignee to file such notices or other documents with the Bankruptcy Court as Assignee deems necessary to consummate this Assignment.

Assignor undertakes, covenants, and agrees that, upon request of Assignee, Assignor will execute and deliver to Assignee any further instrument or instruments which Assignee reasonably deems necessary, reasonable or appropriate to carry out the purpose and tenor of this Assignment.

This Assignment shall be governed by the laws of the State of Ohio.

This Assignment may be executed in multiple identical counterparts, which, when taken together, shall constitute a single agreement.

No amendment of this Assignment is effective unless in writing and signed by Assignor and Assignee.

If any provision of this Assignment, or any covenant, stipulation, obligation, agreement, act or action, or part thereof made, assumed, entered into, or taken thereunder or any application thereof, is for any reason held to be illegal or invalid, then such illegality or invalidity shall not affect any other provision or any covenant, stipulation, obligation, agreement, act or action, or part thereof, made, assumed, entered into, or taken, each of which shall be construed and enforced as if such illegal or invalid portion were not contained herein. Such illegality or invalidity of any application thereof shall not affect any legal or valid application thereof, and each such revision, covenant, stipulation, obligation, agreement, act or action, or part shall be deemed to be effective, operative, made, entered into, or taken in the manner and to the full extent permitted by law.

Assignor hereby waives any right to a trial by jury in any action or proceeding to enforce or defend any rights under this Assignment or relating thereto or arising from the assignor-assignee relationship which is the subject of this Assignment and agrees that any such action or proceeding shall be tried before a court and not before a jury.

IN WITNESS WHEREOF, Assignor and Assignee have executed these presents at Cleveland, Ohio, this ____ day of June, 2006.

ASSIGNOR:

PARK-OHIO PRODUCTS, INC.

By: Craig E. Cowan

Name: Craig E. Cowan

Title: PRESIDENT

ASSIGNEE:

CF SPECIAL SITUATION FUND I LP

By: _____

Name: _____

Title: _____

Exhibit A

See attached 7 pages for list of invoices comprising Assigned Claims

Park Ohio Products, Inc.

6/21/2006

Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	154745		08/30/03	09/29/03	1,000.00	1,000.00
I	154746		08/30/03	09/29/03	1,000.00	1,000.00
I	155167		10/03/03	11/02/03	2,800.00	2,653.00
P	155167	417675		12/09/03	(147.00)	
I	155279		10/14/03	11/13/03	2,236.00	2,118.61
P	155279	417675		12/09/03	(117.39)	
I	155300		10/15/03	11/14/03	2,295.00	1,530.00
P	155300	517762		12/08/03	(765.00)	
I	155327		10/16/03	11/15/03	1,803.75	962.00
P	155327	517762		12/08/03	(841.75)	
I	155347		10/17/03	11/16/03	551.52	551.52
I	155393		10/21/03	11/20/03	777.60	214.65
P	155393	422732		01/13/04	(562.95)	
I	155456		10/24/03	11/23/03	3,500.00	3,500.00
I	155459		10/24/03	11/23/03	250.00	250.00
I	155488		10/28/03	11/27/03	4,810.00	3,246.75
P	155488	417675		12/09/03	(1,563.25)	
I	155559		11/01/03	12/01/03	250.00	204.65
P	155559	422732		01/13/04	(45.35)	
I	155683		11/11/03	12/11/03	637.50	637.50
I	156160		12/10/03	01/09/04	2,064.00	1,955.64
P	156160	427583		02/12/04	(108.36)	
I	156204		12/12/03	01/11/04	2,400.00	2,274.00
P	156204	427583		02/12/04	(126.00)	
I	156260		12/16/03	01/15/04	3,696.30	3,507.30
P	156260	427583		02/12/04	(189.00)	
I	156283		12/17/03	01/16/04	1,376.00	1,303.76
P	156283	427583		02/12/04	(72.24)	
I	156324		12/18/03	01/17/04	77.00	77.00
I	156400		12/23/03	01/22/04	1,407.84	1,407.84
I	156495		01/06/04	02/05/04	778.61	908.39
D	156495	1	03/03/04	04/02/04	908.39	
P	156495	432722		04/06/04	(778.61)	
I	156580		01/12/04	02/11/04	778.61	908.39
D	156580	1	03/03/04	04/02/04	908.39	
P	156580	432722		04/06/04	(778.61)	
I	156663		01/19/04	02/18/04	778.61	908.39
D	156663	1	03/03/04	04/02/04	908.39	
P	156663	432722		04/06/04	(778.61)	
I	156902		02/02/04	03/03/04	1,401.50	1,635.10
D	156902	1	03/03/04	04/02/04	1,635.10	
P	156902	442935		05/07/04	(1,401.50)	
I	156954		02/05/04	03/06/04	2,000.00	2,000.00
I	157025		02/09/04	03/10/04	667.38	441.74
D	157025	1	03/03/04	04/02/04	441.74	
P	157025	442935		05/07/04	(667.38)	
I	157026		02/09/04	03/10/04	622.89	726.71
D	157026	1	03/03/04	04/02/04	726.71	
P	157026	442935		05/07/04	(622.89)	

Park Ohio Products, Inc.
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	157099		02/16/04	03/17/04	934.33	700.76
D	157099	1	03/03/04	04/02/04	700.76	
P	157099	442935		05/07/04	(934.33)	
I	157207		02/23/04	03/24/04	176.40	176.40
I	157670		03/26/04	04/25/04	4,095.00	195.00
P	157670	442935		05/07/04	(3,900.00)	
I	157671		03/26/04	04/25/04	4,095.00	195.00
P	157671	442935		05/07/04	(3,900.00)	
P	Open	442935		05/07/04	193.19	193.19
I	157990		04/19/04	05/19/04	1,835.82	1,223.88
P	157990	452657		07/06/04	(441.00)	
P	157990	9E+08		01/24/05	(170.94)	
I	158138		04/28/04	05/28/04	3,465.00	105.00
P	158138	456903		08/05/04	(3,360.00)	
I	158330		05/13/04	06/12/04	764.40	764.40
I	158401		05/18/04	06/17/04	128.52	128.52
I	158429		05/19/04	06/18/04	2,925.00	2,485.17
P	158429	456903		08/05/04	(439.83)	
I	158451		05/20/04	06/19/04	169.00	143.59
P	158451	456903		08/05/04	(25.41)	
I	159085		06/28/04	07/28/04	220.50	220.50
I	159961		09/10/04	10/10/04	264.40	264.40
I	160199		09/29/04	10/29/04	2,500.00	2,500.00
I	160200		09/29/04	10/29/04	2,500.00	2,500.00
I	160313		10/07/04	11/06/04	2,518.56	839.52
P	160313	480407		01/25/05	(1,679.04)	
I	160630		10/30/04	11/29/04	198.30	198.30
I	161383		01/04/05	02/03/05	1,861.65	(184.79)
P	161383	494307		04/07/05	(2,046.44)	
I	161391		01/05/05	02/04/05	5,508.00	816.00
P	161391	494307		04/07/05	(3,672.00)	
P	161391	673713		09/30/05	(1,020.00)	
I	161460		01/11/05	02/10/05	896.35	68.95
P	161460	494307		04/07/05	(827.40)	
I	161526		01/17/05	02/16/05	2,547.19	161.27
P	161526	494307		04/07/05	(2,385.92)	
I	161542		01/18/05	02/17/05	186.00	(186.00)
P	161542	494307		04/07/05	(372.00)	
I	161571		01/20/05	02/19/05	1,034.25	(1,034.25)
P	161571	494307		04/07/05	(2,068.50)	
I	161672		01/27/05	02/26/05	1,029.63	(905.62)
P	161672	498836		05/05/05	(1,935.25)	
I	161715		01/28/05	02/27/05	87.42	87.42
I	161736		01/31/05	03/02/05	3,723.30	(3,723.30)
P	161736	498836		05/05/05	(7,446.60)	
I	161754		02/01/05	03/03/05	1,528.73	(1,528.72)
P	161754	498836		05/05/05	(3,057.45)	
I	161846		02/08/05	03/10/05	551.60	68.95
P	161846	498836		05/05/05	(482.65)	

Park Ohio Products, Inc.

6/21/2006

Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	161875		02/10/05	03/12/05	1,861.65	(3,723.30)
P	161875	498836		05/05/05	(5,584.95)	
I	161877		02/10/05	03/12/05	630.00	(350.00)
P	161877	494307		04/07/05	(980.00)	
I	162036		02/22/05	03/24/05	91.06	91.06
I	162042		02/23/05	03/25/05	967.63	(967.62)
P	162042	503441		06/07/05	(1,935.25)	
I	162110		02/28/05	03/30/05	3,775.65	(904.65)
P	162110	503441		06/07/05	(4,680.30)	
I	162552		03/31/05	04/30/05	2,020.64	3.51
P	162552	507883		07/08/05	(2,017.13)	
I	162576		03/31/05	04/30/05	875.00	(300.00)
P	162576	503441		06/07/05	(1,175.00)	
I	162577		03/31/05	04/30/05	875.00	(300.00)
P	162577	503441		06/07/05	(1,175.00)	
I	162648		04/06/05	05/06/05	1,320.00	1,320.00
I	162649		04/06/05	05/06/05	1,320.00	1,320.00
I	162672		04/08/05	05/08/05	116.64	3.51
P	162672	507883		07/08/05	(113.13)	
I	162916		04/25/05	05/25/05	12,146.40	(2,429.28)
C	162916	1		05/02/05	(2,429.28)	
P	162916	507883		07/08/05	(9,717.12)	
P	162916	516649		09/07/05	(2,429.28)	
I	163211		04/29/05	05/29/05	14,575.68	(86.76)
P	163211	507883		07/08/05	(14,662.44)	
I	163540		05/20/05	06/19/05	1,980.00	990.00
P	163540	511767		08/05/05	(990.00)	
I	163658		05/26/05	06/25/05	967.71	(30.24)
P	163658	516649		09/07/05	(997.95)	
C	Open	164302		06/30/05	(4,387.50)	(4,387.50)
I	163718		05/31/05	06/30/05	967.71	(30.24)
P	163718	516649		09/07/05	(997.95)	
I	163759		06/02/05	07/02/05	645.13	(20.16)
P	163759	516649		09/07/05	(665.29)	
I	163863		06/07/05	07/07/05	4,680.00	292.50
P	163863	511767		08/05/05	(4,387.50)	
P	Open	5078831		07/08/05	(2,606.31)	(2,606.31)
I	163959		06/14/05	07/14/05	800.86	447.01
P	163959	516649		09/07/05	(353.85)	
I	163973		06/15/05	07/15/05	551.60	551.60
I	163997		06/16/05	07/16/05	645.13	(20.16)
P	163997	516649		09/07/05	(665.29)	
I	164081		06/21/05	07/21/05	7,287.84	7,287.84
I	164091		06/21/05	07/21/05	877.50	877.50
I	164175		06/27/05	07/27/05	319.00	319.00
I	164231		06/29/05	07/29/05	1,543.06	1,543.06
I	164266		06/30/05	07/30/05	3,510.00	3,510.00
I	164271		06/30/05	07/30/05	957.00	957.00
I	164313		07/05/05	08/04/05	957.00	957.00

Park Ohio Products, Inc.

6/21/2006

Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	164326		07/06/05	08/05/05	3,175.20	3,175.20
I	164327		07/06/05	08/05/05	1,059.84	1,059.84
I	164330		07/06/05	08/05/05	2,552.00	(957.00)
P	164330	676069		10/04/05	(3,509.00)	
I	164369		07/11/05	08/10/05	3,870.51	(2,902.87)
P	164369	676069		10/04/05	(6,773.38)	
I	164372		07/11/05	08/10/05	182.12	182.12
I	164379		07/11/05	08/10/05	3,059.70	2,622.60
P	164379	676069		10/04/05	(437.10)	
I	164411		07/13/05	08/12/05	2,902.88	2,902.88
I	164529		07/20/05	08/19/05	4,624.41	206.85
P	164529	676069		10/04/05	(4,417.56)	
I	165160		08/19/05	08/19/05	-	(0.20)
C	165160	1		08/19/05	(54.60)	
C	165160	2		08/19/05	(952.00)	
C	165160	3		08/22/05	(1,113.36)	
C	165160	4		08/22/05	(774.61)	
P	165160	471953		11/09/04	774.61	
P	165160	500878		05/27/05	1,113.16	
P	165160	4897121		03/07/05	952.00	
P	165160	4922411		04/05/05	54.60	
I	164584		07/22/05	08/21/05	2,990.24	2,990.24
I	164613		07/25/05	08/24/05	24,292.80	(10,634.17)
C	164613	1		08/24/05	(10,324.44)	
C	164613	2		09/15/05	(309.73)	
P	164613	676069		10/04/05	(24,292.80)	
I	164633		07/26/05	08/25/05	839.52	839.52
I	164634		07/26/05	08/25/05	4,950.00	4,950.00
I	164635		07/26/05	08/25/05	1,359.04	1,359.04
I	164636		07/26/05	08/25/05	2,152.68	238.68
P	164636	676069		10/04/05	(1,914.00)	
I	164637		07/26/05	08/25/05	344.75	344.75
I	164638		07/26/05	08/25/05	339.40	339.40
I	164640		07/26/05	08/25/05	970.20	970.20
I	164641		07/26/05	08/25/05	1,589.76	1,589.76
I	164660		07/27/05	08/26/05	884.00	884.00
I	164661		07/27/05	08/26/05	2,984.76	2,984.76
I	164662		07/27/05	08/26/05	1,914.00	1,914.00
I	164664		07/27/05	08/26/05	3,723.30	3,723.30
I	164665		07/27/05	08/26/05	1,376.70	317.70
P	164665	676069		10/04/05	(1,059.00)	
I	164666		07/27/05	08/26/05	344.75	344.75
I	164687		07/28/05	08/27/05	7,780.44	7,780.44
I	164688		07/28/05	08/27/05	4,454.34	4,454.34
I	164689		07/28/05	08/27/05	1,373.30	1,373.30
I	164690		07/28/05	08/27/05	4,993.11	4,993.11
I	164691		07/28/05	08/27/05	1,308.90	1,308.90
I	164692		07/28/05	08/27/05	1,237.05	1,237.05
I	164708		07/29/05	08/28/05	952.00	952.00

Park Ohio Products, Inc.

6/21/2006

Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	164709		07/29/05	08/28/05	806.36	806.36
I	164710		07/29/05	08/28/05	1,290.54	1,290.54
I	164713		07/29/05	08/28/05	91.06	91.06
I	164716		07/29/05	08/28/05	3,880.80	3,880.80
I	164735		07/30/05	08/29/05	340.00	340.00
I	164736		07/30/05	08/29/05	839.52	839.52
I	164737		07/30/05	08/29/05	4,396.44	4,396.44
I	164738		07/30/05	08/29/05	2,453.77	2,453.77
I	164739		07/30/05	08/29/05	1,914.00	1,914.00
I	164741		07/30/05	08/29/05	19,434.24	19,434.24
I	164742		07/30/05	08/29/05	5,584.95	5,584.95
I	164743		07/30/05	08/29/05	2,550.00	2,550.00
I	164744		07/30/05	08/29/05	827.40	827.40
I	164745		07/30/05	08/29/05	565.66	565.66
I	164746		07/30/05	08/29/05	778.61	778.61
I	164747		07/30/05	08/29/05	6,262.20	6,262.20
I	164762		07/30/05	08/29/05	4,619.65	4,619.65
I	164763		07/30/05	08/29/05	797.50	797.50
I	164765		07/30/05	08/29/05	19,434.24	19,434.24
I	164781		08/02/05	09/01/05	645.08	645.08
I	164782		08/02/05	09/01/05	4,054.77	4,054.77
I	164789		08/03/05	09/02/05	2,208.78	2,208.78
I	164790		08/03/05	09/02/05	910.60	910.60
I	164791		08/03/05	09/02/05	19,434.24	19,434.24
I	164792		08/03/05	09/02/05	957.00	957.00
I	164799		08/04/05	09/03/05	1,632.00	1,632.00
I	164800		08/04/05	09/03/05	839.52	839.52
I	164801		08/04/05	09/03/05	1,693.35	1,693.35
I	164802		08/04/05	09/03/05	6,150.01	6,150.01
I	164804		08/04/05	09/03/05	3,723.30	3,723.30
I	164805		08/04/05	09/03/05	1,292.90	1,292.90
I	164806		08/04/05	09/03/05	137.90	137.90
I	164807		08/04/05	09/03/05	166.77	166.77
I	164809		08/04/05	09/03/05	2,381.40	2,381.40
I	164826		08/05/05	09/04/05	1,935.26	1,935.26
I	164827		08/05/05	09/04/05	8,200.62	6,743.66
P	164827	673452		09/29/05	(1,456.96)	
I	164828		08/05/05	09/04/05	3,722.49	3,722.49
I	164829		08/05/05	09/04/05	7,408.80	7,408.80
I	164861		08/08/05	09/07/05	5,473.98	5,473.98
I	164862		08/08/05	09/07/05	1,679.04	1,679.04
I	164863		08/08/05	09/07/05	4,967.28	4,967.28
I	164864		08/08/05	09/07/05	11,012.16	11,012.16
I	164865		08/08/05	09/07/05	19,434.24	19,434.24
I	164866		08/08/05	09/07/05	620.55	620.55
I	164867		08/08/05	09/07/05	1,432.08	1,432.08
I	164868		08/08/05	09/07/05	2,774.50	2,243.72
P	164868	514177		08/29/05	(530.78)	
I	164870		08/08/05	09/07/05	9,084.60	9,084.60

Park Ohio Products, Inc.

6/21/2006

Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	165568		09/07/05	09/07/05	4,950.00	4,950.00
I	164931		08/09/05	09/08/05	1,836.00	1,836.00
I	164932		08/09/05	09/08/05	6,188.88	6,188.88
I	164933		08/09/05	09/08/05	10,664.52	10,664.52
I	164934		08/09/05	09/08/05	19,434.24	19,434.24
I	164935		08/09/05	09/08/05	3,132.45	3,132.45
I	164936		08/09/05	09/08/05	1,548.02	1,548.02
I	164937		08/09/05	09/08/05	791.93	791.93
I	164938		08/09/05	09/08/05	1,236.48	1,236.48
I	164954		08/10/05	09/09/05	4,595.89	4,595.89
I	164955		08/10/05	09/09/05	4,950.00	4,950.00
I	164956		08/10/05	09/09/05	2,129.75	2,129.75
I	164957		08/10/05	09/09/05	14,358.74	14,358.74
I	164958		08/10/05	09/09/05	19,434.24	19,434.24
I	164959		08/10/05	09/09/05	6,619.20	6,619.20
I	164960		08/10/05	09/09/05	689.50	689.50
I	164961		08/10/05	09/09/05	2,963.38	2,963.38
I	164962		08/10/05	09/09/05	1,748.93	1,748.93
I	164963		08/10/05	09/09/05	622.89	622.89
I	164964		08/10/05	09/09/05	2,557.80	2,557.80
I	164979		08/11/05	09/10/05	2,429.52	2,429.52
I	164980		08/11/05	09/10/05	10,908.39	6,444.36
P	164980	514177		08/29/05	(4,464.03)	
P	164980	676069		10/04/05	-	
I	164982		08/11/05	09/10/05	1,821.20	1,821.20
I	164983		08/11/05	09/10/05	957.00	957.00
I	164984		08/11/05	09/10/05	2,457.18	667.08
P	164984	514177		08/29/05	(1,790.10)	
P	164984	676069		10/04/05	-	
I	164985		08/11/05	09/10/05	364.24	364.24
I	164987		08/11/05	09/10/05	1,411.20	1,411.20
I	164988		08/11/05	09/10/05	1,589.76	1,589.76
I	165008		08/12/05	09/11/05	8,132.56	8,132.56
I	165010		08/12/05	09/11/05	833.85	833.85
I	165646		09/12/05	09/12/05	3,718.82	(2,751.66)
P	165646	672908		09/27/05	(3,599.48)	
P	165646	673452		09/29/05	(2,871.00)	
P	Open	517428		09/13/05	352.80	352.80
I	165030		08/15/05	09/14/05	11,128.50	11,128.50
I	165035		08/15/05	09/14/05	24,292.80	24,292.80
I	165040		08/15/05	09/14/05	1,713.75	1,713.75
I	165044		08/15/05	09/14/05	706.56	706.56
I	165065		08/16/05	09/15/05	5,890.08	5,890.08
I	165068		08/16/05	09/15/05	6,917.10	1,914.00
P	165068	514177		08/29/05	(5,003.10)	
P	165068	676069		10/04/05	-	
I	165069		08/16/05	09/15/05	18,219.60	18,219.60
I	165074		08/16/05	09/15/05	7,327.88	2,463.62
P	165074	514177		08/29/05	(3,868.64)	

Park Ohio Products, Inc.
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
P	165074	516649		09/07/05	(995.62)	
P	165074	676069		10/04/05	-	
I	165101		08/17/05	09/16/05	8,067.46	8,067.46
I	165103		08/17/05	09/16/05	17,004.96	17,004.96
I	165105		08/17/05	09/16/05	2,987.70	(2,022.81)
P	165105	514314		08/29/05	(2,987.70)	
P	165105	516649		09/07/05	(2,022.81)	
P	165105	676069		10/04/05	-	
I	164731		07/29/05	09/27/05	398.75	398.75
I	164823		08/04/05	10/03/05	1,451.44	1,451.44
I	164824		08/04/05	10/03/05	638.00	638.00
I	164838		08/05/05	10/04/05	2,088.33	2,088.33
I	164839		08/05/05	10/04/05	315.00	(350.00)
P	164839	676069		10/04/05	(665.00)	
I	164879		08/08/05	10/07/05	1,914.00	1,914.00
I	164947		08/09/05	10/08/05	957.00	957.00
I	165054		08/15/05	10/14/05	1,914.00	1,914.00
I	165056		08/15/05	10/14/05	44.10	(1,760.90)
P	165056	676069		10/04/05	(1,805.00)	
Valid Open Invoices for Factor					516,441.65	516,441.65

Exhibit B

As part of Assignor's credit facility, Assignor is required to encumber certain assets as collateral and obtain consent for the sale of accounts receivables. Assignor has acquired the needed consents and will file a UCC-3 Termination Statement documenting the Assigned Claims are unencumbered.